

A^o. 1874

N^o. 3.



TRANSLATION.

ORDINANCE,

regulating the taxes at the island of Saba.

IN THE NAME OF THE KING !

THE GOVERNOR of Curaçao,

Having taken in consideration that it is necessary to regulate the taxes at the Island of Saba.

Has, after the approval of the colonial council, enacted the following ordinance :

Art. 1.

At the island of Saba the following taxes and duties are to be raised, namely :

- a. import duties on all goods, according to tariff ;
- b. export duty on all staple produces, according to tariff ;
- c. Anchor-dues ;
- d. Stamp duty ;
- e. Six percent of public sales ;
- f. Licenses for keeping taverns, shops, coffeehouses, boardinghouses and clubs ;
- g. Excise on ardent spirits ;
- h. Tax on successions ;
- i. Two percent of the purchase sum, at the transfer of immoveable properties and vessels ;
- k. Two percent of the value at the transfer of donations of immoveable properties and vessels.

CHAPTER I.

Of import and export.

A. Entry.

Art. 2.

Within the term of 24 hours after their arrival, Sundays and general acknowledged days of festival excepted, the masters of ves-

sels are bound to make an entry at the office of the gezaghebber, and to deliver the vessels papers.

When vessels arrive on ballast, the masters are likewise bound to make the entry, and to deliver the vessels papers.

Art. 3.

The office of the gezaghebber is open from eight o'clock in the morning, until three o'clock in the afternoon, Sundays and general acknowledged days of festival excepted.

Art. 4.

The masters of vessels may not discharge or land anything whatsoever, before having properly entered, and obtained from the gezaghebber a billet of permission to discharge. In order to obtain this billet of permission, they must lay over beforehand a manifest in duplo of the cargo, naming the consignees or importers of the goods, and are bound to reply truthfully to such questions, concerning the cargo, as the gezaghebber shall put to them.

The form for the manifests of entry or clearance is prescribed by Government.

B. *Import.*

Art. 5.

The import duty is due by him, who receives goods imported.

The assessment takes place according to the value of the articles received.

The value is arrived at :

- 1°. Through a statement of the party having a right to the goods, the invoices or other legal and satisfactory proof being produced, save and except when a tariff exists of the value of the goods declared, in which case the invoices and proofs produced only serve to substantiate the quantity and the nature of the goods, while the value for the assessment is regulated by the tariff.
- 2°. In default of invoices or proof, according to tariff, and when the value is not specified in the tariff, then by an appraisement of experts.
- 3°. In case of doubt as to the correctness of the statement, regarding the value, or of the invoice or other proofs by estimate and appraisement of experts as mentioned above.

When the estimate takes place by experts, one of them is appointed by the party interested, the other by the eldest local counselor, and the third by the two experts, and in case of difference in the choice, then by the Canton Judge.

When the value, arrived at by appraisement, be lower than the declared value, it is enough that the assessed party pay duty, according to the appraised value ; the expenses of appraisement are then to the charge of the administration.

If on the contrary, the value be appraised higher than the value declared, the duty is charged according to the appraisement, and half of the expenses of appraisement are for account of the party interested.

If however the estimated value be higher than the declared value, with the addition of 25 pCt. thereof, then the double of the duty is charged, and all the expenses of appraisement are for account of the assessed party.

In the value for assessment are not included the colli and the other expenses of expedition, which, if the value is accepted according to invoice, and they appear on that invoice, are to be subtracted therefrom, for as much as there are no grounds to doubt the correctness of the statement.

The Gezaghebber has at all times a right to order an examination of the goods or an investigation of the value, or of the correctness of the value declared.

Art. 6.

He, who receives imported goods, is bound, before any commencement of landing is made, and at the most 24 hours after the arrival of the vessel (Sundays and general acknowledged days of festival not included) to give, at the office of the Gezaghebber, a specific statement of those goods, with their value, likewise a statement of the number of packages or boxes and their marks.

He has to pay immediately the import duty.

The Gezaghebber gives thereupon a written permission to discharge the goods.

The landing of the goods may take place on any part of the shore under supervision of the functionaries, which the Gezaghebber shall indicate.

All expenses of portorage, of placing the goods on the scales of removing them therefrom, of weighing and of removing the scales, are for account of the importer.

Art. 7.

The masters of vessels may not allow any luggage whatsoever of passengers, or of any of the crew to be landed, without a written permission from the Gezaghebber, unless the passenger, owner of the luggage, or the sailor himself is present or comes ashore with it.

The luggage of passengers or of the crew, whether landed with a written permission from the Gezaghebber, or brought ashore by the passenger or sailor himself, shall after having been landed be examined by or in behalf of the Gezaghebber and in the presence of the owner or his attorney, for the purpose of ascertaining whether it contains articles subject to import duties, which duties must be paid before the luggage can be removed.

If it may however appear that there has been a designed attempt to secrete the goods, and to elude the payment of duties, the transgressor shall be punished according to the provision of this ordinance.

Art. 8.

When goods are imported direct from one of the Islands of the colony, of which the proof has been delivered that the import duty has been paid there, the import duties to be paid at Saba are to be diminished by the amount paid already at the other island.

C. *Export.*

Art. 9.

The import and export duty are charged, according to the tariff added to this ordinance.

The value of articles not mentioned in the tariff is for the export, in case of difference, to be appraised by experts in the same manner as has been stated in art. 5 for the import.

This tariff is to be revised as often as may be necessary.

Art. 10.

A vessel, in which goods, subject to export duty are laden, may not depart until after the export duty is paid, or security is given to the satisfaction of the Gezaghebber, that the payment will take place within twice 24 hours.

Art. 11.

He, who wishes to export goods, makes a statement thereof at the office of the Gezaghebber, mentioning the kind of produce to be exported and the name of the vessel, by which they are to be exported.

The Gezaghebber takes a note of this, and grants a free permit of lading in writing.

Art. 12.

The lading of goods takes place under the supervision of functionaries, appointed for the purpose.

Only then may the lading commence, when the Gezaghebber has given the requisite permission, and such permission has been delivered to the functionary, charged with the supervision.

The goods to be laden are, if necessary, weighed and measured under the supervision of the functionaries to be designated thereto.

The necessary apparatuses for weighing and measuring are furnished by the Government, free of charge.

Art. 13.

After the lading has taken place, the functionary charged with the supervision delivers to the Gezaghebber a statement of the goods laden, signed by him.

Art. 14.

The Gezaghebber may not clear out a vessel before the master of that vessel has delivered to him, either a statement in duplo of the goods to be exported by the vessel, or a written declaration, likewise in duplo, that no goods are to be exported by her. The statement as well as the declaration must be provided with the visum of the functionary, charged with the supervision.

The Gezaghebber sends every quarter the duplicates of these statements and declarations to the chief of the colony.

In case any cause exists thereto, the Gezaghebber may order an examination of vessel and cargo.

Art. 15.

When the provisions of this ordinance have been complied with, and the master has paid the dues, the Gezaghebber gives within the period of one hour, under pain of f 25. to the benefit of the party interested, a written leave of departure.

This leave of departure must be exhibited by, or in behalf of the master, to the police guard, as a proof that the vessel may depart.

Art. 16.

When at extraordinary times, that the Office is closed, likewise on sundays and general acknowledged days of festival a leave of departure may be desired, the Gezaghebber must grant the same without delay, provided no legal reasons of prevention exist, and may then charge f 5. in his behalf.

General regulations on this Chapter.

Art. 17.

The lading and discharging of vessels may take place along the whole shore of Saba, provided a functionary thereto qualified by the Gezaghebber be present.

The discharging and lading, which is commenced before the above mentioned permission is obtained is to be considered as forbidden discharging and lading.

The functionaries, whom the Gezaghebber shall indicate for the supervision, may charge f 1. a day to the forside and ladder and f 3. to any other place, to be paid by the party interested. Part of the day counts for a whole.

Art. 18.

The discharging and lading may take place from sunrise, until one hour after sunset

The Gezaghebber is authorised to grant permission, allowing this to take place at other times, in which case, the functionary, charged with the supervision can demand an equitable pay, at the discretion of the Gezaghebber.

Art. 19.

The functionaries, charged with the supervision must be admitted on board the vessel at the time of discharging or lading.

Art. 20.

Government has at all times the right to prohibit the importation of gunpowder.

Merchants may not have in their stores a larger stock of gunpowder than fifty pounds, and require thereto a written permission from the Officer of the Public Ministry, as Chief of Police, who, before granting the same, shall ascertain that the storing of that quantity is not dangerous for public safety.

Other private persons may never have more than two pounds gunpowder in their houses.

Art. 21.

Fire and side arms, when imported are always to be stored, for account of the importer in a magazine, indicated by Government, and may not be removed from such magazine, without a written permission issued by the Gezaghebber.

If the weapons or gunpowder are for transit, than at the exportation, the consignee, owner, or he who wishes to make the shipment, as well as the master or supercargo of the vessel, wherewith the

shipment is to take place, must give a security, in favor of the colonial chest, to the amount of £5 for each and every musket or fire arm; £1 for every sabre or other side arm, and of £0.15 for every Netherland pound of gunpowder, that the exportation of those articles is not made to places in revolt against the established Government. The surety may be real or personal, in case it is personal, the sureties must be approved of by the Local Councillors, who will declare that approval at foot of the act of surety.

Art. 22.

Transgression of or non compliance with the regulations on the import and export, is punished with a fine of £100 to £300. safe confiscation of the goods about which the transgression has taken place.

Art. 23.

In like manner is punished all opposition or intentional obstruction of the supervision at the discharging or lading of goods, without prejudice to heavier penal prosecution, if there be cause for such.

Art. 24.

The fines to which masters of vessels are condemned, by virtue of these regulations, are recoverable on the vessel.

CHAPTER II.

Of anchor dues.

Art. 25.

Anchor dues are to be paid as follows :

for vessels of 1 ton to 10 tons inclusive	£ 1. —
" " " 11 " " 50 " "	2. 50
" " " 51 " " 100 " "	5. —
" " above 100 tons	7. 50

Of the payment of this due are exempt :

- a. vessels of war ;
- b. packet boats ;
- c. whaling vessels, even when they land part of their cargo, in barter of provision ;
- d. vessels who leave within 24 hours after their arrival, without discharging or taking in any cargo ;
- e. vessels who after having left the island are obliged to return on account of currents, wind or distress ;
- f. fisher-boats.

If the vessels sub c and d take in or bring cargo, the anchor dues are to be paid.

CHAPTER III.

Of Stampduty.

Art. 26.

Stampduty is to be paid, according to the ordinance, enacted by publication of the 9/17 May 1861, No. 5, and subsequent amendments thereon, which are by these presents declared to be in force in the island of Saba.

CHAPTER IV.

Of the duty on public sales.

Art. 27.

The six percent on public sales is to be charged on the proceeds of all such sales, whether of moveable or immoveable goods.

CHAPTER V.

Of licenses for liquor shops and the excise on ardent spirits.

Art. 28.

The excise on ardent spirits is charged according to the ordinance of 28 April/6 October 1871 P. S. No. 20, and the duties for a licence to retail and of keeping an inn, to keep a coffeehouse, boardinghouse and club according to the ordinance of 12 January/7 May 1872 P. S. No. 14 and amendment thereon by ordinance dd. 7 May 1872 P. S. No. 15, which are by these presents declared to be in force in the island of Saba.

CHAPTER VI.

Of the tax on succession.

Art. 29.

This tax is raised, according to the publication dd. 3 of September 1830 (N. P. S. No. 145) with the exception of art. 56—59; besides the publication of 18/27 of June 1832 (N. P. S. No. 167), 4/6 of July 1832 (N. P. S. No. 168) and 14 February 1863 No. 2. These publications are by these presents declared to be in force in the island of Saba.

CHAPTER VII.

Of the due on the transfer of immoveable goods and vessels.

Art. 30.

On the transfer of all immoveable properties and vessels two percent of the purchase sum are due. Likewise two percent of the value are due on the transfer of donations of immoveable properties and vessels, as stated for the stamp duty. No transfer may take place before the proof is produced that this due has been paid to the Colonial Chest.

CHAPTER VIII.

T A R I F F.

Art. 31.

The import and export duties are as follows :

Import duties.

Flour, per barrel 196 lb.	75.	Rice, per 100 lb.	50.
Cornmeal do.	50.	Salted Beef, per barrel	1. 50.
Bread, do.	50.	do. Pork, do.	2. 50.
„ in boxes, in port „ —	—	Mackerel, do.	87½.
Corn, per bag of 2 bushels, . . .	25.	Herrings, do.	60.
Beans and Peas do. „	35.	Salted fish, per 100 lb. . . .	60.

Smoked Herrings, p. box <i>f</i> 15.	Kerosene oil, per pint (6	
Salt, per barrel..... 25.	in a gallon)..... <i>f</i> 01½.	
Hams, each 25.	Linseed oil, per pint..... 02.	
American and Dutch	Posts, each 10.	
cheese, each 25.	Iron nails, per keg 100 lb., 60.	
Round do. each., 25.	Building lime, per barrel., 15.	
Butter, per keg 25 lb..... 62½.	Coffee, per 100 lb 2.	
Lard, do. 60.	Muscovado sugar, p. barrel., 1. 50.	
Tallow Candles, p. box	Manufactured Tobacco	
20 lb 40.	per 100 lb..... 3. 50.	
Yellow Soap, pr. do. 36 lb., 30.	Leaf Tobacco, per 100 lb., 1. 70.	
Rum, per puncheon 7. 50.	Vinegar, per demijohn., 15.	
Red Cases of gin 1. 20.	Paint, per lb..... 01.	
Green Cases of gin..... 75.	Cement, (Roman and Port-	
Demijohn do. 35.	land) per barrel 45.	
Brandy, per gallon 50.	Sugar, refined, per lb..... 01½.	
Wines and Liquors, p. doz., 1.	Tea, per lb 12½.	
Lumber, per 1000 feet., 2. 50.	Yams, per barrel 10.	
Shingles, per 1000..... 50.		

Dry goods and all other articles not enumerated in the tariff for import-duties, to pay 5^o/_o on cost.

Export-duties.

Cattle, each..... <i>f</i> 1. —	Taniers, per barrel..... <i>f</i> 15.
Calfs, " 50.	Boats, of 8—11 feet keel., 60.
Sheep " 20.	do. " 12 feet keel..... 1. 20.
Hogs " 20.	do. " 13—14 feet keel., 2. —
Goats " 10.	do. above 15 do. " 3. —
Horses " 1. 50.	Brimstone, per ton 1. 25.
Potatoes, Europ. per barrel., 25.	Yams, per barrel 10.
Potatoes, sweet, per barrel., 07.	

All other staple-produces not mentioned above, are subject to an export-duty of 5^o/_o.

CHAPTER IX.

Final determinations.

Art. 32.

All kind of duties under which name they might have been raised are declared by these presents to be annulled.

Art. 33.

This ordinance comes in operation on the first day of the quarter following on that on which it has placed in the Publication-sheet.

Given at Curaçao the 30 of October 1873.

(signed) H. F. G. WAGNER.

The Government Secretary,
(signed) W. B. MELLINK.

Promulgated the 9 of February 1874.

The Government Secretary,
(signed) W. B. MELLINK.